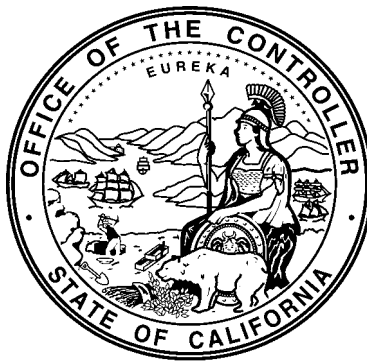


California NAUPA Reporting Instructions for Holders of Unclaimed Property



STEVE WESTLY
California State Controller

August 2004

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Introduction

The State of California's Unclaimed Property Law (Code of Civil Procedure, Section 1500 et seq.) requires businesses to review their records each year to determine if they hold any funds, securities, or other property that has been unclaimed for the required dormancy period. "Holders" include business associations, banking and financial organizations, life insurance corporations, and others holding property belonging to another person. The law requires these holders to annually report such unclaimed property to the State Controller's Office.

The State Controller's Office offers four reporting options: magnetic media, diskette, paper, and California NAUPA format. *California NAUPA Reporting Instructions for Holders of Unclaimed Property* is designed to assist holders in preparing these annual reports.

At the same time, this user's guide is not intended to be the sole source of information regarding the holder's legal obligations under the Unclaimed Property Law. Each organization should review the entire law to ensure that all reporting requirements are met. Review of the law should be ongoing, as revisions to the statutes may cause changes in reporting requirements.

To ensure complete, accurate, and timely reporting of unclaimed property, this user's guide and all related materials should be forwarded to the person(s) in the organization responsible for the preparation of unclaimed property reports. It should be noted that, when the reports are prepared by a reporting service, quality and accuracy remain the responsibility of the organization for whom the report is prepared.

This guide should be retained for reference. A new edition will not be published until there are enhancements to the program or changes in the law that significantly affect reporting requirements.

The version of NAUPA detailed in this guide was approved at the NAUPA Annual Convention in St. Louis on July 14, 2002 (NAUPA Version II). The State Controller's Office has adopted the majority of NAUPA intact, although some changes were necessary to conform to California's Unclaimed Property Law and other data requirements.

Holder Assistance

Directory

Filing Unclaimed Property Reports (General Information)	(916) 323-2845
California NAUPA Format Reporting	(916) 323-2845
Reciprocal Reporting	(916) 323-4674
Securities Reporting	(916) 323-2858
Electronic Funds Transfer Unit	(916) 322-9163
Claims Research	(In CA) (916) 323-2827 (Outside CA) (800) 922-4647

Unclaimed property forms, reporting instructions, magnetic media specifications, the diskette reporting program, California NAUPA reporting information, and laws and regulations are available on the Internet at www.sco.ca.gov under Unclaimed Property.

Where to File

Send the CD or diskette, forms, and remittance to:

Office of State Controller Steve Westly
Division of Collections, Bureau of Unclaimed Property
P.O. Box 942850
Sacramento, California 94250-5873

For express delivery services, use the following street address:

Office of State Controller Steve Westly
Division of Collections, Bureau of Unclaimed Property
3301 C Street, Suite 712
Sacramento, California 95816

General Instructions for Reporting Unclaimed Property

Who Must Report

The State of California's Code of Civil Procedure (CCP) Section 1500, Unclaimed Property Law, Part 3, Title 10, Chapter 7, requires businesses to review their records each year to determine if they hold any funds, securities, or other property that has been unclaimed for the required dormancy period. "Holders" include business associations, banking and financial organizations, life insurance corporations, and others holding property belonging to another person. The law requires these holders to annually report such unclaimed property to the State Controller's Office.

"Holders" and "owners of unclaimed property," as well as other related terms, are defined in CCP Section 1501.

Property must be reported and remitted to the State Controller if the conditions for escheat stated in CCP Sections 1513 through 1521 exist, and if:

- The last known address of the owner is in California; or
- There is no address of the owner in the records of the holder or the owner is unknown, and the holder is domiciled in California.
- The last known address of the owner is in a state that does not provide by law for escheat of such property; or
- The last known address of the owner is in a foreign country; and
- The holder is domiciled in California or the holder is a government subdivision or agency of California.

What Must Be Reported

Unclaimed property that must be reported includes life insurance policy proceeds, money orders, travelers checks, safe-deposit box contents, intangible interest (stock), dividends, bond principal and interest, and a variety of intangible personal property. These and other examples are discussed in further detail in this guide.

If the holder pays or delivers escheated property to the State Controller in compliance with the law and subsequently receives a claim on the property from the owner or from another state, the State Controller shall, upon written notice of such claim, defend the holder against the claim and indemnify the holder against any liability on the claim. (CCP Section 1561(a))

In addition, CCP Section 1532(b) indemnifies a holder and its transfer agent for the delivery of a duplicate certificate to the State Controller.

Life Insurance Policy Proceeds

A holder must report all funds held and owing under any life or endowment insurance policy or annuity contract that has matured or terminated, when such funds have remained unclaimed for more than three consecutive years after becoming due and payable. A policy is deemed to be matured if the insured has attained, or would have attained if he or she were living, the limiting age under the mortality table on which the reserve is based. (CCP Section 1515.) Interest, dividends, or other amounts earned must be reported and remitted along with the funds due on such policies.

Money Orders and Traveler's Checks

Sums payable on money orders that have been outstanding for more than seven years must be reported. Sums payable on travelers checks issued by (not through) the organization and outstanding for more than 15 years must be reported. (CCP Section 1511)

Gift Certificates

Section 1520 does not apply to gift certificates subject to Title 1.4A (commencing with Section 1749.45) of Part 4 of Division 3 of the Civil Code. However, Section 1520 applies to any gift certificate that has an expiration date and that is given in exchange for money or any other thing of value.

Safe-Deposit Box or Safekeeping Repository

Reports on the contents of safe-deposit boxes and other safekeeping repositories shall be submitted separately. ***Do not include this report with reports containing other property types.*** The contents of a safe-deposit box or safekeeping repository that have been unclaimed by the owner for more than three years from the date on which the lease or rental period of the box or safekeeping repository expired, or from the date of termination of any agreement under which the box or safekeeping repository was provided to the owner without cost, whichever occurred last, must be reported. (CCP Section 1514)

While all of the contents must be reported, only the more important items, such as money, jewelry, tableware, stock certificates, bonds, deeds, and wills, need to be listed on the inventory. Unimportant documents may be listed as "miscellaneous papers of no apparent value." If the safe-deposit box or safekeeping repository is empty, do not report it.

Intangible Interest (Stock), Dividends, Bond Interest and Principal

Any dividend, profit, distribution, interest, payment on principal, or other sum held for or owed to a shareholder, certificate holder, bond holder, or other security holder, or a participating patron of a cooperative, who has not claimed it or corresponded in writing with the holder or the holder's transfer agent concerning that property within three years, is escheated to this state.

Any intangible interest in a business association, as evidenced by the stock records or membership records of the association, is escheated to this state if the interest is owned by another person who has neither claimed a dividend or other sum nor corresponded in writing with the holder within three years.

When stock or other security is escheated, any dividend or other distribution attached to the stock or other security is escheated at the same time.

In the case of unclaimed intangible interest (stock) or dividend, the issuing corporation is deemed to be the holder. The stocks referred to herein are those of record belonging to the shareholder, whether or not a certificate has been issued to, or is in the hands of, the shareholder or holder.

Unexchanged stock, unclaimed cash in lieu of fractional shares, or unclaimed cash held for the redemption of stock resulting from the merger, consolidation, acquisition, or similar event escheats beginning with the date the prior corporation lost contact with the owner and not the date of merger, consolidation, acquisition, or similar event.

Liquidation

All tangible or intangible property distributable in the course of a voluntary or involuntary dissolution or liquidation of a business association that is unclaimed by the owner within six months after the date of final distribution or liquidation is escheated to California. (CCP Section 1517)

Property Held by a Business Association

The following property held or owing by a business association is escheated to this state:

- Demand, savings, and matured time deposits, and accounts subject to a negotiable order of withdrawal that are unclaimed for more than three years. No banking or financial institution may discontinue interest or dividends on any savings deposit because of inactivity. (CCP Section 1513(a)(b))
- Drafts, certified checks, cashier's checks, and sums payable on any other written instrument for which a banking or financial organization is directly liable, when these instruments are outstanding for more than three consecutive years. (CCP Section 1513(d))

- Any funds held in an individual retirement account when the owner has not accepted payment of principal or income, increased or decreased the principal, or corresponded in writing or otherwise indicated an interest for more than three years after the funds became payable or distributable. (CCP Section 1513 (f))
- Wages, payments to vendors, refunds and/or credits owed to customers, and similar items held or owing in the ordinary course of the holder's business that remain unclaimed by the owner for more than one consecutive year after becoming payable or dispersible. (CCP Section 1520 (a))
- All intangible personal property held or owing in the ordinary course of the holder's business that remains unclaimed by the owner for more than three consecutive years after becoming payable or dispersible. (CCP Section 1520 (a))

What May Be Destroyed

Everything reported must be delivered to the State Controller's Office unless the Controller's Office determines that it is not in the interest of the State to take custody of the property. In such cases, the Controller's Office will authorize the holder in writing to dispose of the property. (CCP Section 1533)

Demutualization Reports

The report shall be filed before May 1 of each year as of December 31 next proceeding. All property shall be determined to be reportable under CCP Section 1515.5 as if that section were in effect on the date of the insurance company demutualization or reorganization.

The property is deemed abandoned:

- On the date of demutualization or reorganization, if the instruments or statements reflecting the distribution are not mailed to the owner because the address on the books and records of the holder is known to be incorrect.
- Two years after the date of demutualization or reorganization, if the instruments or statements reflecting the distribution are mailed to the owner and returned by the post office as undeliverable and the owner has not:
 - (1) Communicated in writing with the holder or its agent regarding the property, or
 - (2) Otherwise communicated with the holder or its agent regarding the property, as evidenced by a memorandum or other record on file with the holder or its agent.

- Three years after the date of the demutualization or reorganization, if the instruments or statements reflecting the distribution are mailed to the owner and not returned by the post office as undeliverable and the owner has not:
 - (1) Communicated in writing with the holder or its agent regarding the property, or
 - (2) Otherwise communicated with the holder or its agent regarding the property, as evidenced by a memorandum or other record on file with the holder or its agent.

Form Requirements

The UFS-1 form must be completed and attached to the report. The following special instructions apply to reports that include unclaimed proceeds from the demutualization of an insurance company:

- (1) Place the word DEMUTUALIZATION after the name of your company in section B.
- (2) Complete section H as follows:
 - Check the appropriate box for reporting demutualized property.
 - Provide the date of demutualization.
 - Select appropriate escheat criterion for properties payable.

Annual Report “as of ” Dates and Due Dates

The “as of ” date must be either June 30 or the date of the holder’s business year-end. If the “as of” date falls between January 1 and June 30, the report is due November 1 of the same year. If the “as of” date falls between July 1 and December 31, the report is due November 1 of the following year. For life insurance companies and all insurance corporations, demutualization or reorganization proceeds are due May 1. (CCP Section 1530(d))

Property Reportable in the Normal Course of Business

AS OF	DUE DATE
Between January 1, 2004, and June 30, 2004	November 1, 2004
Between July 1, 2004, and December 31, 2004	November 1, 2005

Property Reportable by a Life Insurance Company

AS OF	DUE DATE
Business year-end December 31, 2003	May 1, 2004

Property Reportable in the Course of a Demutualization or Related Reorganization of an Insurance Company

AS OF	DUE DATE
Property applicable to CCP 1515.5	May 1

Note: If April 30 or October 31 falls on a Saturday, Sunday, or state-recognized holiday, the due date is the next business day.

Other Report Due Dates

Business associations undergoing a voluntary or involuntary dissolution or liquidation must report all property that is unclaimed by the owner within six months after the date of final distribution or liquidation. This property escheats to the State. Property of insurers or other persons brought under Article 14 (commencing with Section 1010) of Chapter 1 of Part 2 of Division 1 of the Insurance Code, that is unclaimed by the owner after six months of the date of final distribution, shall be transferred to the Department of Insurance, with any proceeds of sale of property and other funds to be deposited in the Insurance Fund for expenditure as provided in Section 12937 of the Insurance Code.

Failure to Meet Due Dates

It is the holder's responsibility to report and remit property before the applicable due date. CCP Section 1577 states:

In addition to any damages, penalties, or fines for which a person may be liable under other provisions of law, any person who fails to report or pay or deliver unclaimed property within the time prescribed by this chapter, unless that failure is due to reasonable cause, shall pay to the State Controller interest at the rate of 12 percent per annum on that property or value thereof from the date the property should have been reported or paid or delivered.

Failure to Provide Properly Formatted Reports

Incorrectly formatted reports will be referred back to the holder. It is the holder's responsibility to submit a report in the format prescribed by the State Controller's Office. Failure to do so may result in an assessment of penalties, as stated in CCP Section 1576(a).

Any person who willfully fails to render any report or perform other duties, including use of the report format described in Section 1530, required under this chapter shall be punishable by a fine of one hundred dollars (\$100) for each day such report is withheld or such duty is not performed, but not more than ten thousand dollars (\$10,000).

Negative Reports

Organizations that neither hold nor owe unclaimed property are not required to submit a report. However, the State Controller can require the filing of such a report by sending notification to the holder.

Reimbursement Requests

If the holder makes reimbursements to the owners, the following procedures should be followed:

- If any reimbursements are made before the check is remitted, remove the paid accounts from the report; adjust the check amount to balance with the report.
- If any reimbursements are made after the check is remitted, do not change or remove the data on the tape or diskette report; send a written request for reimbursement of the paid accounts to:

Office of State Controller Steve Westly
Division of Collections
Bureau of Unclaimed Property
Consumer Services
P.O. Box 942850
Sacramento, CA 94250-5873

Reimbursements are processed only when a report is received and the file is processed and closed.

Reimbursements may be requested under the following circumstances: the holder has escheated more funds than the report requires; or, after the holder has submitted the unclaimed property report, the holder has paid the claimant all funds due. The State Controller's Office, Bureau of Unclaimed Property, requires all holders of unclaimed property to adhere to the instructions below when requesting reimbursements.

To enable the bureau to process reimbursement requests in a timely manner, holders must provide and complete the following information:

- A typed Holder's Claim for Reimbursement (HCR-1) form. The HCR-1 form is located on the Internet at www.sco.ca.gov; instructions on how to fill out the form are listed on page 2 of the form.
- All HCR-1 forms must contain an original signature.
- Handwritten or faxed forms are not accepted.
- All HCR-1 forms for accounts over \$1,000 must be notarized.
- All reimbursement requests for stocks must be notarized.
- A letter of authorization must accompany all requests. The letter of authorization is maintained on file if the holder requests it.
- The letter must be on the requesting holder's letterhead and must contain the names of each individual authorized to request properties from the Bureau of Unclaimed Property.

- A copy of the original Unclaimed Property Face Sheet (UFS-1) must be submitted with each reimbursement request.

CCP Section 1560(b) requires all holders requesting reimbursement to provide proof of payment, along with the letter of authorization and HCR-1 form. (Holders must provide this proof of payment, and proof that the claimant was entitled to the payment, for any reimbursement request involving pre-payment to a claimant.) To determine what documentation constitutes proof of ownership, read the instructions on page 2 of the HCR-1 form. When reimbursement is sought for payment of a negotiable instrument (including check, money order, cashier's check, or traveler's check), the holder must include proof that the instrument was duly presented to the holder and that payment was made to the person who appeared to be entitled to the payment. Holders may provide a system-generated document showing re-activation of an account.

Proof of payment is not required for reimbursements that occur as a result of an overpayment.

No interest shall be payable on any claim paid under this chapter. (CCP Section 1540(c))

Notification Requirements

Equity companies and financial institutions are required to send notices to owners prior to closure of the account(s), stating that the property will escheat to the State. The notice shall be sent not more than 12 months nor less than six months before the property becomes escheatable. (Holders should consult CCP Sections 1513.5, 1516(d), and 1520(b) for the complete requirements to be followed for notifying owners of unclaimed property.)

Failure to Report or Remit Property

Any person who willfully fails to render any report or perform other duties required under the Unclaimed Property Law and the holder reporting instructions, including use of the report format described in CCP Section 1530, shall be punished by a fine of \$100 for each day such report is withheld or such duty is not performed, but not more than \$10,000. (CCP Section 1576(a))

Any person who willfully refuses to pay or deliver escheated property to the State Controller as required under the Unclaimed Property Law shall be subject to a fine of not less than \$5,000 nor more than \$50,000. (CCP Section 1576(b))

Charges for Late Submittals

Any person who fails to report, make payment on, or deliver unclaimed property (cash and securities) within the time prescribed by the Unclaimed Property Law is subject to interest penalties of 12% per annum. Such interest, payable to the State Controller, accrues from the date such property or value thereof should have been paid or delivered. (CCP Section 1577)

Note: For detailed information on the application of CCP Section 1577 to securities, refer to the California Administrative Code, Title 2, Subchapter 8, Article 4.5, Sections 1172.20-1172.80, of the Unclaimed Property Regulations, effective January 30, 1998.

In addition, a holder who is late or negligent in filing may be liable for damages, penalties, or fines under other provisions of law.

Record Keeping

Holders are required to retain all records pertaining to unclaimed property for a period of seven years after such property is reported to the State Controller. (California Administrative Code, Title 2, Subchapter 8, Article 5, Section 1175, of the Unclaimed Property Regulations)

Blocked Accounts

In the case of blocked accounts, approval from the court of jurisdiction is required before they can escheat to the State Controller.

Statute of Limitations

A statute of limitations does not prevent the escheat of any property otherwise escheatable to the State. (CCP Section 1570)

Property Remittance

California is a report and remit state. Specifically, all escheated property specified in a report shall be paid or delivered to the Controller **at the same time the report is filed.** (CCP Section 1532(a))

Remitting Money

Payment of unclaimed cash in the amount of \$20,000 or more shall be made by electronic funds transfer, pursuant to CCP Section 1532.

- Holders may remit by Automated Clearinghouse (ACH) Debit, ACH Credit, Fedwire, or International Funds Transfer.
- As of August 11, 2003, holders required to remit unclaimed property payments of \$20,000 or more by electronic funds transfer may use Fedwire without submitting prior justification for approval by the Controller's Office.

Holders may access the *Electronic Funds Transfer Information Guide* on the Internet at www.sco.ca.gov or obtain a copy from the Bureau of Unclaimed Property's EFT Unit at (916) 327-7923.

When a holder is required to remit unclaimed cash totaling less than \$20,000, a check may be remitted payable to the California State Controller.

Note: A holder escheating unclaimed cash via multiple checks for the same business association (same federal employer identification number) will be assessed a penalty if the total of all the checks exceeds \$20,000.

Holders who submit multiple reports must also provide a list with each holder's name and the amount remitted. A copy of the electronic transfer receipt or check should be attached to the UFS-1 form.

Remitting Securities

When securities are escheated, the holder shall deliver a duplicate certificate registered to the Controller of the State of California. (CCP Section 1532)

Upon delivery of a duplicate certificate to the Controller, the holder and any transfer agent, registrar, or other person acting for or on behalf of the holder in executing or delivering the duplicate certificate shall be relieved from all liability of every kind to any person, including but not limited to any person acquiring the original certificate or the duplicate of the certificate issued to the Controller, for any losses or damages resulting to that person by the issuance and delivery to the Controller of the duplicate certificate.

If a holder is unable to deliver a duplicate certificate due to a bankruptcy or similar situation, and the intangible interest is held in book entry form, the holder may request approval to electronically remit securities through the State's broker. The holder must obtain written approval from the State Controller to remit electronically. Requests should be sent to:

Office of State Controller Steve Westly
Division of Collections
Bureau of Unclaimed Property, EFT Unit
3301 C Street, Suite 712
Sacramento, California 95816

When making a request to transfer stock certificates, include the State Controller's federal tax ID number, 94-6001347, with the transfer instructions.

The only dividend reinvestment plan in which the State Controller's Office participates is for mutual funds. Earnings on non-mutual funds shall not be credited to a dividend reinvestment plan.

Remitting Mutual Funds

Escheated open-end mutual fund shares shall be transferred to book-entry accounts registered to the Controller of the State of California.

When requests are made to transfer shares, include the State Controller's federal tax ID number, 94-6001347. This number should also be included with the transfer instructions.

All earnings are to be reinvested.

Mutual fund statements and requests for consent should be mailed directly to:

Office of State Controller Steve Westly
Division of Collections, Bureau of Unclaimed Property
P.O. Box 942850
Sacramento, California 94250-5873

Once the holder has filed the annual Unclaimed Property Report and the mutual fund shares have been transferred to an account registered to the Controller of the State of California, ***the holder is not allowed to transfer any shares from the State's account without prior written consent from the State Controller.***

Reciprocal Reporting

The State of California has entered into reciprocal agreements and obtained letters of understanding to exchange and collect unclaimed property for other states. The purpose of these agreements and letters of understanding is to ease the holder's burden in complying with various states' laws and to reduce the number of report forms a holder may need to file with each individual state. ***In order to take advantage of reciprocal reporting, your principal place of business must be located within California.*** Reciprocal reporting is not a requirement. If your company chooses to report its unclaimed property for one or all reciprocal states through the State of California, the following guidelines must be followed.

- Notify each reciprocal state in writing of your intent to file your unclaimed property report through the state in which you are located.
- File, report, and remit in accordance with each reciprocal state's unclaimed property law.
- Identify, list, and subtotal all accounts by state.
- Identify aggregate amounts by state (i.e., Nevada aggregate – \$234.78, Florida aggregate – \$4567.98, etc.). Refer to Reciprocal Reporting – Aggregates, for direction.

Reciprocal Reporting – Aggregates

To report an aggregate account for a reciprocal state, use only the following fields.

Bus. Name – Enter the state name as shown in the example below.

Example: Nevada State of Agg

Property Type – Enter the appropriate property type for the property being aggregated. Do not use property type 25.

Total Amt. Due – Enter the total dollar amount of the aggregate record. Identify and remit all accounts with no known addresses to the state of corporate domicile. If the state of domicile is a reciprocal state, you may

report this property through the agent state, providing you identify those accounts (with no known addresses) to the appropriate reciprocal state. The following is a list of reciprocal states for which California is currently acting as agent:

Arkansas, Florida, Idaho, Illinois, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Minnesota, Mississippi, Missouri, Nebraska, Nevada, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Virginia, Washington, Wisconsin, and Wyoming.

If you have further questions regarding reciprocal reporting or would like an updated list, please contact the Reciprocity Officer at (916) 323-4674.

Instructions for Completing Report Forms

Please use only the authorized forms provided by the State Controller's Office to prepare the report. If additional copies are required, photocopies may be used.

Note: *All forms must be typed; handwritten forms will not be accepted.*

Face Sheet: Form UFS-1

Annual Report "as of" Date

The "as of " date must be either June 30 or the date of the holder's business year-end. If the "as of" date falls between January 1 and June 30, the report is due November 1 of the same year. If the "as of" date falls between July 1 and December 31, the report is due November 1 of the following year. For life insurance companies and all insurance corporation demutualization or reorganization proceeds, the due date is May 1. (CCP Section 1530(d))

Refer to the section, Annual Report "as of" Dates and Due Dates, for detailed information regarding report due dates.

Employer Identification Number

Do not add agent information here. Enter the holder's federal employer identification number. Do not use the holder's state identification number.

Name and Address

Do not add agent information here. Enter the holder's name, street address, post office box, city, state, zip code, and country (foreign countries only). For state and country codes, refer to the Appendix.

You must include a direct contact name and number.

For demutualized companies and related reorganizations, you must place the word DEMUTUALIZED after the holder name.

Example: The Adam Insurance Company DEMUTUALIZED

Reporting Office

Enter the branch office number, if applicable. Enter the state and the date of incorporation.

Totals for Report

For accounts of \$50 and over with names, enter the total dollar amount of all accounts.

For accounts of \$50 and over without names, enter the total dollar amount of all accounts.

For accounts of \$49.99 and under, enter the total dollar amount of all accounts.

Grand Total – Enter the total of the above three lines. (This total must match the total on the remittance check.)

Total Shares – Enter the total shares, units, and bonds reported. This number must be extended to the third decimal place. (The total must match the total on Form SS-1.)

Type of Organization

Enter the Standard Industrial Classification (SIC) code, if known.

Financial Institution – Enter a check mark in the type of charter field and enter the charter date.

Successor to Previous Holder

If the present holder is the successor to another that previously held the property, or if the holder has had a change of name, list the prior name.

Reporting Agent

If the report is filed by an agent, complete this section. For state and country codes, refer to the state and country code tables in the Appendix. If the address is in the United States, leave the country code blank.

Verification

The UFS-1 must be signed by an authorized individual. The form does not have to be signed before a notary public.

Demutualized Proceeds

Reports that include unclaimed property proceeds from the demutualization of an insurance company complete section H on the UFS-1 form. Place the word DEMUTUALIZATION after the name of your company, select the appropriate box and provide the date of demutualization.

**Securities
Summary:
Form SS-1**

This form must be completed and submitted when securities are reported. For each reported issue, enter the CUSIP number, security name, security type, security series, and total number of shares/units/bonds.

Holder Name

Enter the complete name of the reporting organization.
For demutualized companies and related reorganizations, you must place the word DEMUTUALIZED after the holder name.

Example: The Adam Insurance Company DEMUTUALIZED

CUSIP Number

Enter the CUSIP number for the reported issue.

California accepts only CUSIP numbers established by Standard and Poor's (<http://www.cusip.com/cusip/cusip/index.html>). Reports containing CUSIP numbers that cannot be certified against those of the CUSIP Service Bureau are returned.

Security Name

Enter the exact issue name as traded.

Security Type

Enter "B" for bonds, "C" for common stock, "D" for debentures, "P" for preferred stock, "R" for rights, "U" for units, "W" for warrants, "I" for beneficial interest, or leave blank for mutual funds.

Security Series

Enter the security series, if applicable. Example: 2.75 preferred.

Total Number of Shares/Units/Bonds

Enter the sum of all shares for this issue. The number of shares must be extended to the third decimal place. Example: 3.134. If there is no fractional number, use three zeros. Example: 3.000.

Note: *The sum of all shares, units, bonds, etc., listed on the SS-1 form(s) must match the totals on the UFS-1 form.*

California NAUPA Format Requirements

Reporting Media

Holders may send their holder reports using either 1.44M floppy diskette or CD-ROM.

Standards

Holders need to conform to the following standards.

- Diskettes must be IBM PC/AT compatible 1.44MB 3 1/2" floppy disks.
- The file must be in non-delimited ASCII format with no imbedded control characters or hexadecimal values, etc.
- Each record must be separated by a carriage return and line-feed (CR/LF).
- All numeric fields (type code N) **must** be right-justified, zero filled, with decimal points assumed. No decimal points are actually entered.
- All character fields (type code C) **must** be left-justified, space filled.
- The file must be the only file on the diskette and must be in the root directory. (See the section on multiple holder reports for reporting more than one holder on a single diskette.)
- All diskettes must include an external label with the preparer's name and telephone number. **Please indicate on the label that the report is a NAUPA report.** Paper printouts of the file may be sent to assist the information-processing staff in correcting minor errors, but they are not required.
- Contact the Bureau of Unclaimed Property's Reporting Services at (916) 323-2845 for more information about California NAUPA reporting standards.

Record Type Descriptions

The NAUPA standard for reporting unclaimed property is based upon six record types:

- (1) Holder Records
- (2) Property Records
- (3) Property Additional Owners
- (4) Reserved**
- (5) Securities Additional Information

(6) Tangible Property Information

(7) **Reserved**

(8) **Reserved**

(9) Summary Information

The records are based upon a 625-byte record layout developed by NAUPA. The first byte of each record contains a TR-CODE that denotes the type of record, and the subsequent 624 bytes are used to store the fields for that particular record. The TR-CODE is a number between 1 and 9. This number indicates the type of record, as indicated below:

If the TR-CODE equals:

- **1** - then it is a **HOLDER** record.
- **2** - then it is a **PROPERTY** record.
- **3** - then it is a **PROPADD** record.
- **5** - then it is a **SECURITY** record.
- **6** - then it is a **TANGIBLE** record.
- **9** - then it is a **SUMINFO** record.

TR-CODES **4**, **7**, and **8** are reserved for future use.

Holders using the California NAUPA standard must use the file formats shown in the record format sections of the Appendix.

The Mandatory/Required/Optional column of the charts shows whether a field is mandatory, required, or optional.

If the field is marked:

- **“M” or mandatory** – information must be supplied in order to process the file correctly, or the file will be rejected.
- **“R” or required** – you must supply the information if you know it, i.e., the information is usually required by law or regulation. If you cannot supply the information, you must space fill character fields (type code C) and zero fill numeric fields (type code N).
- **“O” or optional** – the information is desired and may be used if supplied. If you opt not supply information, you must space fill character fields (type code C) and zero fill numeric fields (type code N).

Multiple Holder Reports

Because the PROPERTY, PROPADD, SECURITY, TANGIBLE, and SUMINFO records do not contain fields to link them with a certain holder record, using a single file for multiple holder reports requires some special handling. If multiple holder reports are put on a single medium, holders **MUST** follow the instructions below.

- Multiple holder reports may be included in a single diskette, provided all holder reports are in the same file in the root directory.
- The HOLDER record must be the first record in the file, and the SUMINFO record must be the last record in each holder report. All PROPERTY, PROPADD, SECURITY and TANGIBLE records located between the HOLDER and SUMINFO records will be assumed to belong to that HOLDER record.
- The HOLDER record for the second holder report should be the first record after the SUMINFO record for the previous holder report.

The same criteria apply to subsequent holder reports.

Electronic Media Development and Review

Report Requirements

It is the responsibility of each organization, prior to preparing unclaimed property reports, to review the law to ensure that all requirements are understood. Questions regarding the reporting process may be directed to the Bureau of Unclaimed Property's Reporting Services at (916) 323-2845.

All holders reporting unclaimed property are required to submit annual reports using the California NAUPA reporting format or the State Controller's magnetic media format or diskette reporting program. This was effective November 1, 1999. (CCP Section 1530)

A holder must submit, for each holder report remitted, a Holder Face Sheet (Form UFS-1). The total on the UFS-1 must match the amount reported on the diskette or CD.

Multiple reports submitted on CD or diskette must be submitted with a list of each holder reported and the corresponding dollar amount.

When reporting securities, the holder must complete and submit the Securities Summary (Form SS-1) as well.

Reports must include all property that has remained unclaimed for the required dormancy period as of June 30 (or the end of the holder's fiscal year).

It is imperative that holders file complete and accurate reports in accordance with the holder reporting instructions and the Unclaimed Property Law. Failure to follow these instructions may result in a report being returned to the holder for correction and may result in an assessment of penalties. (CCP Section 1576)

If a report is rejected, the funds remain with the State Controller's Office. The holder is responsible for paying any claims until an acceptable report is received by the State Controller's Office. (Once an acceptable report is received, the holder may request reimbursement for claims paid.)

CD/Diskette Physical Requirements

All diskettes must meet the following requirements.

- The diskette must be a standard high-density, 3.5-inch, 1.44 MB diskette.
- The record format is a fixed record length (625-byte) ASCII file.
- The data on the diskette must be recorded in an uncondensed or non-compressed format.

All CDs must meet the following requirements.

- CDs must be CD-R formatted.
- The record format is a fixed record length (625-byte) ASCII file.
- The data on the diskette must be recorded in an uncondensed or non-compressed format.

CD/Diskette Submission Requirements

After the report has been developed using the File/Record Format Requirements, it must be copied to a file (one or more reports may be copied to a single file). The Controller's Office requires that each CD or diskette submitted contain no more than one file. CDs or diskettes with multiple files (icons) will be returned to holders.

Test CD/Diskette Development

It is recommended that the holder first prepare a test CD or diskette, using sample data that represents property types typically reported. The test file should be sent to the Controller's Office prior to the report due date to allow enough time for review, return to the holder, and correction by the holder of any errors.

Select no more than 1,000 accounts, representing the diversity of property types typical to the organization's unclaimed property report.

Verify that all elements of the format requirements, as defined in this guide, are met.

Label the CD or diskette TEST FOR (HOLDER NAME) and send it to the State Controller's Office (see General Instructions for Reporting Unclaimed Property, Where to File).

Test CD/Diskette Review

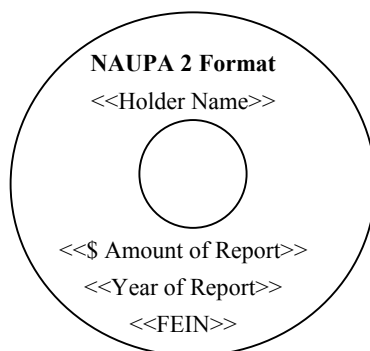
Upon receipt, the test CD or diskette will be reviewed by the State Controller's Office. If the data on the CD or diskette is formatted correctly, an approval letter will be sent to the holder, authorizing the organization to submit a production CD or diskette. If the media cannot be read or the data is not formatted correctly, the CD or diskette will be returned with a letter detailing the errors. After the corrections are made, the holder should submit the new test CD or diskette with a cover letter indicating: "Replacement Test CD/ Diskette."

Production CD/Diskette Development and Labeling

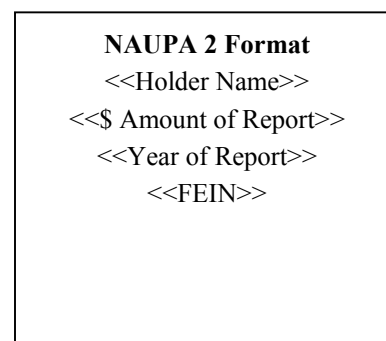
All CDs and diskettes must be in an uncondensed or non-compressed format. Diskettes, however, may be zipped. When zipping, use PKZIP© version 2.04g utility or WinZip, and write "ZIPPED" on the label.

All CDs and diskettes must include an external label with the preparer's name and telephone number. Paper printouts of the file may be sent to assist the information-processing staff in correcting minor errors, but they are not required.

Sample CD Label



Sample Diskette Label



Include the remittance check and the completed forms UFS-1 and SS-1.

Production CD/Diskette Review

Upon receipt, the Controller's Office will review the production CD or diskette. If the media cannot be read or the data is not formatted correctly, the CD or diskette will be returned with a letter detailing the errors. After the corrections are made, the holder should submit a replacement CD or diskette with a cover letter indicating: "Replacement CD/Diskette."

Field Definitions/Specifications

HOLDER Record – Field Definitions/ Specifications

There will always be at least one HOLDER record with each report. The information in the HOLDER record relates to the institution reporting the property. All subsequent PROPERTY, PROPADD, SECURITY, TANGIBLE, and SUMINFO records are attributed to this holder's report.

1. TR-CODE

This field must contain "1" to denote that the record is a HOLDER record.

2. HOLDER-TAXID

Federal employer identification number – Enter the nine-digit tax ID number assigned to you by the federal government. If you are not familiar with your tax ID number, contact your payroll, accounting, or tax department. Do not include any hyphens in the federal employer identification number.

3. HOLDER-TAXID-EXT-BRANCH NUMBER

Enter the branch number. If there is no branch number, zero fill.

4. HOLDER-RPT-MONTH/YEAR

Enter the **two-digit month** (4(a)) followed by the **two-digit year** (4(b)) for which the property is being reported, as indicated in the holder record format section in the Appendix.

For example, if the report period ends June 30, 2000, the holder report is due November 2000. Enter **1100** to indicate the month of November and the year 2000.

For insurance companies, if the report period ends December 31, 2000, the holder report is due May 2001. Enter **0501** to indicate the month of May and the year 2001.

5. HOLDER-RPT-TYPE

The only accepted value is R.

6. HOLDER-RPT-NUMBER

The only accepted value is 01.

7. HOLDER-RPT-FORMAT

The only accepted value is R.

8. HOLDER-SIC-CODE

This is the four-digit Standard Industrial Classification code that indicates the primary business activity of the reporting company.

9. HOLDER-INCORPORATED-STATE

Enter the two-character postal abbreviation of the state in which the company is incorporated. Savings and loan associations, banks, and credit unions should enter the state in which they were chartered.

10. HOLDER-INCORPORATED-DATE

HOLDER-INC-DATE-CCYY (four-digit year)

HOLDER-INC-DATE-MM (two-digit month)

HOLDER-INC-DATE-DD (two-digit day)

Enter the date on which the company was incorporated or licensed to do business. Savings and loan associations, banks, and credit unions should enter the date their organization was chartered. "MM" equals the numerical month, "DD" equals the day, "CC" equals the century, and "YY" equals the year.

11. HOLDER-NAME

Enter the name of the company or institution for which you are reporting. Punctuation (periods, commas, apostrophes, etc.) should never be used under any circumstances. If the name of the company starts with the word "the," place "the" at the end. For example: "The Smith Company" should read "Smith Company The." Do not abbreviate the first word of the company name, e.g., American vs. Amer. National vs. Natl. Also, do not use numeric values in the holder name field unless absolutely necessary. The word "first" should never be abbreviated as "1st." Exceptions can be made when a number is part of a company logo or registered trademark, such as A1 Inc or 84 Lumber. Company names containing initials should have spaces between them, e.g., J J Reynolds vs. JJ Reynolds.

12. HOLDER-CITY

Enter the name of the city where the corporate headquarters or the primary place of business is located for the tax ID noted above.

13. HOLDER-COUNTY

Enter the name of the county where the corporate headquarters or the primary place of business is located for the tax ID noted above.

14. HOLDER-STATE

Enter the name of the state where the corporate headquarters or primary place of business is located for the tax ID noted above. Enter the valid two-character postal abbreviation of the holder's state.

15. HOLDER-CONTACT1

Enter a contact name, address, phone number, and phone extension (if applicable) of the person responsible for the report. This person should also be able to answer questions concerning the contents of the report, i.e., the person who created the report. A physical address for the holder that is reporting is mandatory. (For byte counts for the following sub-fields, refer to the Holder Record Format table in the appendix.)

(a) NAME

Enter the report contact person's name in the order of first, middle, and last.

(b) ADDR1 – HOLDER STREET ADDRESS

Enter the holder's street address.

(c) ADDR2 – HOLDER P.O. BOX

Enter the holder's post office box number.

(d) ADDR3 – **This field is not used by California. Space fill.**

(e) CITY – HOLDER CITY

Enter the city. Do not use commas. If the address is outside the United States, list the province, etc., here.

(f) STATE – HOLDER STATE

Enter the two-character state postal abbreviation.

(g) ZIP – HOLDER ZIP CODE

Enter the five- or nine-character zip code. If you use only the first five positions, space fill the remaining four positions, i.e., do NOT use zeros to fill the remaining positions. Do not include any hyphens in the zip code.

(h) COUNTRY – HOLDER COUNTRY

Enter the three-letter country abbreviation, e.g., USA.

(i) TELEPHONE

(1) TEL-AC – HOLDER AREA CODE

Enter the area code.

(2) TEL-NBR – HOLDER TELEPHONE

Enter the seven-digit telephone number.

(3) TEL-EXTENSION – **This field is not used by California. Space fill.**

(j) EMAIL – **This field is not used by California. Space fill.**

16. HOLDER-CONTACT2-REPORTING AGENT

Enter the name, address, phone number and extension (if applicable), of the agent responsible for unclaimed property reports. This person will be contacted concerning questions about the submitted reports. **If a reporting agent is submitting the report, these fields become mandatory.**

(a) NAME – AGENT NAME

Enter the agent contact person's name, in the order of first, middle, and last.

(b) ADDR1 – AGENT STREET ADDRESS

Enter the street address of the reporting agent.

(c) ADDR2 – **This field is not used by California. Space fill.**

(d) ADDR3 – **This field is not used by California. Space fill.**

(e) CITY – AGENT CITY

Enter the city. Do not use commas. If the address is outside the United States, list the province, etc., here.

(f) STATE – AGENT STATE

Enter the two-character state postal abbreviation.

(g) ZIP – AGENT ZIP

Enter the five- or nine-character zip code. If you use only the first five positions, space fill the remaining four positions, i.e., do NOT use zeros to fill the remaining positions. Do not include any hyphens in the zip code.

(h) COUNTRY – AGENT COUNTRY

Enter the three-letter country abbreviation, e.g., USA.

(i) TELEPHONE

(1) TEL-AC – HOLDER AREA CODE

Enter the area code.

(2) TEL-NBR – HOLDER TELEPHONE

Enter the seven-digit telephone number.

(3) TEL-EXTENSION – **This field is not used by California. Space fill.**

(j) EMAIL – **This field is not used by California. Space fill.**

17. HOLDER-FAX – **This field is not used by California. Zero fill.**

18. NAICS CODE – **This field is not used by California. Zero fill.**

19. FILLER

Space fill.

PROPERTY Record – Field Definitions/ Specifications

There is one PROPERTY record for each piece of property. The PROPERTY record contains information about the piece of property and about the Primary Property Owner (if known). Each piece of property will have a separate PROPERTY record. If an owner has multiple pieces of property, there will be a separate PROPERTY record for each piece of property.

1. TR-CODE

This field must contain "2" to denote that the record is a PROPERTY record.

2. PROP-SEQUENCE-NUMBER

The sequence number for each record should be unique. The first property record for a holder should be "000001" for the PROP-SEQUENCE-NUMBER, and the sequence number should be incremented by one as other property records are added. If the Holder Report includes an AGGREGATE record, then the AGGREGATE record should be the first property record within a property type. The data in this field should be right-aligned and zero filled.

3. PROP-OWNER-TYPE

The only accepted value is P.

4. PROP-NAME-ID

Enter "C" to identify the name on this record as a business name. Otherwise, space fill if there is an individual's name on this record.

5. PROP-OWNER-NAME-LAST

Enter the owner's last name, or the company name if it is a business.

If the owner is a business, enter the business name exactly as adopted, except where the first word is "The." In this case, "The" should be placed at the end. For example: "The Smith Company" should be entered as "Smith Company The." Punctuation (periods, commas, apostrophes, etc.) should never be used under any circumstances. Do not abbreviate the first word of the company name, e.g., American vs. Amer, National vs. Natl. Also, do not use numeric values in the name field unless absolutely necessary. The word "first" should never be abbreviated as "1st." Exceptions can be made when a number is part of a company logo or registered trademark, such as A1 Inc or 84 Lumber. Company names containing initials should have spaces between them, e.g., J J Reynolds vs. JJ Reynolds.

Valid values for a business name include any alphanumeric characters.

Valid values for an individual's last name are alpha, space, apostrophe, and hyphen.

If the owner record is an aggregate, enter in this field "AGGREGATE." If the owner/owners are unknown, enter "UNKNOWN." California's aggregate amount is \$49.99 and under.

6. PROP-OWNER-NAME-FIRST

Enter the owner's first name. If a last name is present, this field requires at least an initial.

7. PROP-OWNER-NAME-MIDDLE

Enter the owner's middle name.

8. PROP-OWNER-NAME-PREFIX

Enter the owner's prefix, such as M/M (for Mr. and Mrs.).

9. PROP-OWNER-NAME-SUFFIX

Enter the owner's suffix, such as Jr, Sr, III.

10. PROP-OWNER-NAME-TITLE

Enter the owner's title, such as Dr, Pvt, Rev.

11. PROP-OWNER-ADDRESS

Enter the owner's last-known address. You must list the last-known address even if the mail has been returned by the post office. When establishing whether the claimant is the rightful owner, confirmation of this address is very important. If the owner's street address is unknown, space fill. DO NOT fill with "UNKNOWN" or "ADDRESS UNKNOWN."

(a) ADDRESS1 – OWNER STREET ADDRESS

Enter the owner's last known street address.

(b) ADDRESS2 – **This field is not used by California. Space fill.**

(c) ADDRESS3 – **This field is not used by California. Space fill.**

12. PROP-OWNER-CITY

Enter the city of the last-known address of the owner. If the owner's last-known city is not in the United States, list the province, etc. If the owner's city is unknown, space fill. DO NOT fill with "unknown" or "city unknown."

13. PROP-OWNER-COUNTY

Enter the county name of the owner's last-known address, or the holder's branch location or principal place of business in the reporting state. If the county name is unknown, space fill.

14. PROP-OWNER-STATE

Enter the standard two-character postal abbreviation of the owner's state of last-known address. If the owner's last-known address is not in the United States, space fill.

15. PROP-OWNER-ZIP

Enter the owner's five or nine character zip code. If five digits are used, space fill the remaining four the remaining four positions, i.e., do NOT use zeros to fill the remaining positions. Do not include any hyphens in the zip code.

16. PROP-OWNER-COUNTRY

Enter the country of the last-known address of the owner.

17. PROP-OWNER-TAXID

Enter the owner's Social Security number (SSN) or the company's federal employer identification number. When establishing ownership, the SSN/FEIN is very important. This number will not be released as public information but will be used for identification purposes. Do not include any hyphens in the FEIN or SSN.

18. PROP-OWNER-TAXID-EXT

Enter the owner's Social Security number or federal employer identification number extension, if applicable.

19. PROP-OWNER-DATE-OF-BIRTH

(a) PROP-OWNER-DOB-CCYY (four-digit year)

(b) PROP-OWNER-DOB-MM (two-digit month)

(c) PROP-OWNER-DOB-DD (two-digit day)

Enter the owner's date of birth. "MM" equals the numerical month, "DD" equals the day, "CC" equals the century, and "YY" equals the year.

20. PROP-STARTING-TRANSACTION-DATE

Enter the date of last contact with owner.

(a) PROP-ST-TRANS-DATE-CCYY (four-digit year)

(b) PROP-ST-TRANS-DATE-MM (two-digit month)

(c) PROP-ST-TRANS-DATE-DD (two-digit day)

This field is mandatory. The PROP-STARTING-TRANSACTION-DATE (also known as the date of last transaction, or last activity date) is the date on which the last deposit or withdrawal occurred, the date the mail was returned, or the date on which the property became payable, redeemable, dormant, or returnable (e.g., issue date of a check).

"MM" equals the numerical month, "DD" equals the day, "CC" equals the century, and "YY" equals the year.

21. PROP-ENDING-TRANSACTION-DATE – **This field is not used by California. Zero fill.**

22. PROP-PROPERTY-TYPE

The property type code distinguishes one property type from another. All codes are four characters. Refer to the Appendix for the appropriate code.

23. PROP-AMOUNT-REPORTED – **This field not used by California. Zero fill.**

24. PROP-DEDUCTION-TYPE

California allows deductions only for service charges, as indicated in the appendix table for deduction codes. If service charges apply, enter the code for service charge, SW (see Appendix). If no service charge applies, space fill.

25. PROP-DEDUCTION-AMOUNT

Enter the amount of the deduction to be subtracted from the gross amount due to the owner. The amount deducted is a 10-digit, zero-fill field with two decimal places assumed. The decimal point is not actually entered. DO NOT enter it as a negative.

Examples: \$253 = 0000025300, \$253.73 = 0000025373

26. PROP-AMOUNT-ADVERTISED – **This field is not allowed by California. Zero fill.**

27. PROP-ADDITION-TYPE – **This field is not allowed by California. Space fill.**

28. PROP-ADDITION-AMOUNT – **This field is not allowed by California. Zero fill.**

29. PROP-DELETION-TYPE – **This field is not allowed by California. Space fill.**

30. PROP-DELETION-AMOUNT – **This field is not allowed by California. Zero fill.**

31. PROP-AMOUNT-REMITTED

Enter the amount due to each owner. The amount entered is the amount to be paid to the State.

32. PROP-INTEREST-FLAG – **This field is not used by California. Space fill.**

33. PROP-INTEREST-RATE – **This field is not used by California. Zero fill.**

34. PROP-STOCK-ISSUE-NAME

Enter the original name of the security issue that is due to the owner. **Do not** enter more than one issue per owner record. (For example, brokers must provide one property record for each issue held in an owner's account.) If this is a redemption, this field should contain the name of the successor. Make sure to indicate the type of stock if it is other than common.

35. PROP-STOCK-CUSIP

Enter the CUSIP number of the security issue named in number 34 above that is due to the owner, i.e., this is what you will be remitting to the state. **The entry must be a valid stock exchange CUSIP.**

36. PROP-NUMBER-OF-SHARES

Enter the number of shares that are due to the owner, i.e., this is the total number of shares due to the owner for this issue. The number of shares is a 12-digit field with four decimal places assumed. The last decimal point must always end in zero; therefore, calculate the number of shares to three decimal points and add a zero to the end. The decimal point is not actually entered.

Examples: 543 = 000005430000, 543.73 = 000005437300, 1,543.733 = 000015437330

37. PROP-ADD-SHARES – **This field is not used by California. Zero fill.**

38. PROP-DEL-SHARES – **This field is not used by California. Zero fill.**

39. PROP-REM-SHARES – **This field is not used by California. Zero fill.**

40. PROP-UNEXCHANGED-ISSUE-NAME – **This field is not used by California. Space fill.**

41. PROP-UNEXCHANGED-CUSIP – **This field is not used by California. Space fill.**

42. PROP-UNEXCHANGED-SHARES – **This field is not used by California. Zero fill.**

43. PROP-ACCT-NUMBER

Always enter the insurance policy or account number in this field.

Substitute the owner number if reporting mineral proceeds.

Substitute the GF number if it is an escrow account.

44. PROP-CHECK-NUMBER

Provide the check number if you're reporting cashier's checks or any other outstanding checks.

45. PROP-DESCRIPTION

Any additional information that will assist in identifying the owner of the property should be listed in the property description field. Information (such as the purchaser of a cashier's check, lease name of a mineral interest, or beneficiary of an insurance policy) should be listed in the property description. If you are reporting insurance-related property, please specify "L" for life insurance, "PC" for property and casualty insurance, or "AH" for accident and health insurance.

46. PROP-RELATIONSHIP-CODE

The PROP-RELATIONSHIP-CODE indicates who may claim the property. Refer to the Appendix for relationship codes.

47. PROP-OWNER-TYPE-CODE

The PROP-OWNER-TYPE-CODE indicates the type of owner. Refer to the Appendix for owner type codes.

48. FILLER

Space fill.

PROPADD Record – Field Definitions/ Specifications

The PROPADD record contains information about additional owners of property recorded in the PROPERTY record. If there is more than one owner of a piece of property, each additional owner of the property will have a

PROPADD record. PROPADD records must be contained within the same HOLDER/SUMINFO record set.

1. TR-CODE

This field must contain "3" to denote that the record is a PROPADD record.

2. PADD-SEQUENCE-NUMBER

This field will contain the PROP-SEQUENCE-NUMBER from the primary PROPERTY record.

3. PADD-OWNER-TYPE

This field should contain "A" to denote additional owner information.

4. PADD-OWNER-NAME-LAST

Enter the owner's last name or the company name if it is a business.

If the owner is a business, enter the business name exactly as adopted, except where the first word is "The." In this case, "The" should be placed at the end. For example: "The Smith Company" should be entered as "Smith Company The." Punctuation (periods, commas, apostrophes, etc.) should never be used under any circumstances. Do not abbreviate the first word of the company name, e.g., American vs. Amer, National vs. Natl. Also, do not use numeric values in the name field unless absolutely necessary. The word "first" should never be abbreviated as "1st." Exceptions can be made when a number is part of a company logo or registered trademark, such as A1 Inc or 84 Lumber. Company names containing initials should have spaces between them, e.g., J J Reynolds vs. JJ Reynolds.

Valid values for a business name include any alphanumeric characters.

Valid values for an individual's last name are alpha, space, apostrophe, and hyphen.

If the owner record is an aggregate, enter in this field "AGGREGATE." If the owner/owners are unknown, enter "UNKNOWN." California's aggregate amount is \$49.99 and under.

5. PADD-OWNER-NAME-FIRST

Enter the owner's first name. If a last name is present, this field requires at least an initial.

6. PADD-OWNER-NAME-MIDDLE

Enter the owner's middle name.

7. PADD-OWNER-NAME-PREFIX

Enter the owner's prefix, such as M/M (for Mr. and Mrs.).

8. PADD-OWNER-NAME-SUFFIX

Enter the owner's suffix, such as Jr, Sr, III.

9. PADD-OWNER-NAME-TITLE

Enter the owner's title, such as Dr, Pvt, Rev.

10. PADD-OWNER-ADDRESS – **This field is not used by California.
Space fill.**11. PADD-OWNER-CITY – **This field is not used by California.
Space fill.**12. PADD-OWNER-COUNTY – **This field is not used by California.
Space fill.**13. PADD-OWNER-STATE – **This field is not used by California.
Space fill.**14. PADD-OWNER-ZIP – **This field is not used by California. Space fill.**15. PADD-OWNER-COUNTRY – **This field is not used by California.
Space fill.**16. PADD-OWNER-TAXID – **This field is not used by California.
Space fill.**17. PADD-OWNER-TAXID-EXT – **This field is not used by California.
Space fill.**18. PADD-OWNER-DATE-OF-BIRTH – **This field is not used by
California. Zero fill.**

19. PADD-RELATIONSHIP-CODE

This field must be populated. The PADD-RELATIONSHIP-CODE indicates who must claim the property. Refer to the Appendix for relationship codes.

20. PADD-SEQ-NUMBER

This number is incremented by ONE for each additional owner of the property denoted by the PADD-SEQUENCE-NUMBER. For example, a piece of property has two owners in addition to the primary owner. The record for the first additional owner has a PADD-SEQ-NUMBER of "001," and the record for the second additional owner has a PADD-SEQ-NUMBER of "002."

21. PADD-OWNER-TYPE-CODE

This field must be populated. The PADD-OWNER-TYPE-CODE indicates the type of owner. Refer to the Appendix for owner codes.

22. PADD-NAME-ID

Enter "C" to identify the name on this record as being a business name.
Space fill if this is an individual's name on this record.

23. FILLER

Space fill.

**SECURITIES
Record – Field
Definitions/
Specifications**

If other securities-related information exists, there will be one SECURITIES record included after each PROPERTY record.

1. TR-CODE

This field must contain "5" to denote that the record is a SECURITIES record.

2. PROP-SEQUENCE-NUMBER

This field will contain the same PROP-SEQUENCE-NUMBER from the primary PROPERTY record.

3. SECR-SUBISSUE-NAME – **This field is not used by California.
Space fill.**

4. SECR-ORIGINAL-SHRS-HELD

This field contains the original shares held by the owner at the time of last activity on the account. This number is used to help determine the proof required for the claimant.

5. SECR-ORIGINAL-REG-NAME

This field records the owner name EXACTLY as shown on the certificate or registration.

6. SECR-DELIVERY-METHOD – **This field is not used by California.
Space fill.**

7. SECR-CERTIFICATE – **This field is not used by California. Space fill.**

8. SECR-SYMBOL – **This field is not used by California. Space fill.**

9. SECR-DEPOSIT-ACCOUNT – **This field is not used by California.
Space fill.**

10. SECR-MUTL-FAMILY – **This field is not used by California.
Space fill.**

11. FILLER

Space fill.

TANGIBLE Record – Field Definitions/ Specifications

If tangible property information exists, there will be one TANGIBLE record included after each PROPERTY record. If you're reporting more than one TANGIBLE record for an individual owner, each TANGIBLE record must follow its own property record.

1. TR-CODE

This field must contain "6" to denote that the record is a TANGIBLE type property record.

2. PROP-SEQUENCE-NUMBER

This field will contain the PROP-SEQUENCE-NUMBER from the primary PROPERTY record.

3. TANG-SEQUENCE-NUMBER

A valid value is 001. There must be a separate property record for each tangible property.

4. TANG-BOX-NUMBER

Enter the number of the safe-deposit box, the collateral receipt number if loan collateral, or other identifying number for any other type of tangible property.

5. TANG-DESCRIPTION – **This field is not used by California. Space fill.**

6. TANG-UNPAID-RENT

Enter the amount of unpaid rent or storage fees due from the owner at the time the box was opened.

7. TANG-DRILLING-FEES

Enter the charges incurred to drill or open a safe-deposit box or the unpaid loan balance, if loan collateral.

8. TANG-OPENED-DATE – **This field is not used by California. Zero fill.**

9. TANG-OPENED-BY – **This field is not used by California. Space fill.**

10. TANG-EXPIRED-DATE

Enter the date the safe-deposit box lease expired.

(a) TANG-EXPIRED-DATE-CCYY (four-digit year)

(b) TANG- EXPIRED-DATE-MM (two-digit month)

(c) TANG- EXPIRED-DATE-DD (two-digit day)

11. TANG-CATEGORY-TYPE-CODE – **This field is not used by California. Space fill.**

12. FILLER

Space fill.

**SUMINFO Record –
Field Definitions/
Specifications**

There will be one SUMINFO record included at the end of each holder report record set. It will contain summary information that will be used for balancing purposes and to verify completeness of the records reported.

1. TR-CODE

This field must contain "9" to denote that the record is a SUMINFO record.

2. SUMM-NBR-OF-RECORDS

This field should contain the total number of records reported, including the HOLDER, PROPERTY, PROPADD, and SUMINFO records. The number of records is a six-digit field. The quantity recorded is always a whole number, i.e., no decimal positions. The minimum amount of records is two, HOLDER and SUMINFO. A two-record file represents a negative report, i.e., no owners reported.

3. SUMM-NBR-OF-PROPERTIES

This field should contain the total number of PROPERTY records. The number of property records is a six-digit field. The quantity recorded is always a whole number, i.e., no decimal positions.

4. SUMM-AMOUNT-REPORTED

This field should be the sum of the amount in the PROP-AMOUNT-REPORTED field on each PROPERTY record. The amount reported is a 12-digit field with two decimal places assumed. The decimal point is not actually entered.

Example: \$1,150,125.26 = 000115012526

5. SUMM-DEDUCTION-AMOUNT – **This field is not used by California. Zero Fill.**

6. SUMM-AMOUNT-ADVERTISED – **This field is not used by California. Zero fill.**

7. SUMM-ADDITION-AMOUNT – **This field is not used by California. Zero fill.**

8. SUMM-DELETION-AMOUNT – **This field is not used by California. Zero fill.**

9. SUMM-AMOUNT-REMITTED

This field should be the sum of the amount in the PROP-AMOUNT-REMITTED field on each PROPERTY record. The amount entered must match the amount actually remitted to the State. The amount remitted is a 12-digit field with two decimal places assumed. The decimal point is not actually entered.

Example: \$1,150,125.26 = 000115012526

10. SUMM-NBR-OF-SHARES

This field should be the sum of the amount in the PROP-NUMBER-OF-SHARES field on each PROPERTY record. The number of shares is a 14-digit field with four decimal places assumed. The last decimal point must always end in zero; therefore, calculate the number of shares to three decimal points and add a zero to the end. The decimal point is not actually entered.

Example: 124256.598 = 00001242565980

11. SUMM-SHARES-ADD – This field is not used by California. Zero fill.

12. SUMM-SHARES-DEL – This field is not used by California. Zero fill.

13. SUMM-SHARES-REMITTED

This field should be the sum of the amount in the PROP-REM-SHARES field on each PROPERTY record. The number of shares is a 14-digit field with three decimal places assumed. The last decimal point must always end in zero; therefore, calculate the number of shares to three decimal points and add a zero to the end. The decimal point is not actually entered.

Example: 124256.598 = 00001242565980

14. SUMM-NEGATIVE-REPORT – This field is not used by California. Space fill.

15. SUMM-SOFTWARE-VERSION – This field is not used by California. Space fill.

16. SUMM-CREATOR – This field is not used by California. Space fill.

17. SUMM-CREATOR-CONTACT – This field is not used by California. Space fill.

18. FILLER

Space fill.

Appendix

Escheat Periods

California Unclaimed Property Law

<u>Section</u>	<u>Description</u>	<u>Period</u>
1513(a)(b)	Savings, Matured Time Deposits, Demand Deposits (Checking), NOW, plus Interest or Dividends	3 years
1513(c)	Traveler's Checks	15 years
1513(d)	Written Instruments/Cashier's Checks (Banking and Financial Assns.)	3 years
1513(e)	Money Orders	7 years
1513(f)	IRAs, Keogh Plans	3 years
1515(g)	Wages, Commission	1 year
1514	Safe-Deposit Boxes, Safekeeping Repositories	3 years
1515	Funds Held by Life Insurance Companies	3 years
1515.5	Demutalized or Related Reorganization (see Statute)	Varies
1516	Stocks, Dividends, Profit Distributions, Interest	3 years
1517	Liquidating Distributions	6 months
1518	Funds Held by Fiduciaries, Agents	3 years
1519	Funds Held by Government or Governmental Agencies	3 years
1519.5	Ordered Refunds	1 year
1520	Misc. Property Held in Normal Course of Business	3 years
1521	Employee Benefit Trust Distributions	3 years

Holder Record Format

California NAUPA Electronic File Format

Field Number	Field Name	Number of Positions	From	Through	Type Class	Mandatory/ Required/ Optional	Acceptable Value (V) Comments/Edits
1	TR-CODE	1	1	1	N	M	(V) = "1"
2	HOLDER-TAXID	9	2	10	N	M	
3	HOLDER-TAXID-EXT-DEPARTMENT/BRANCH NUMBER	4	11	14	N	R	See Definitions
4(a)	HOLDER-RPT-MONTH-MM	2	15	16	C	M	(V) = 06 for Insurance Companies or 11 for all others.
4(b)	HOLDER-RPT-YEAR-YY	2	17	18	C	M	(V) = 00-99
5	HOLDER-RPT-TYPE	1	19	19	C	R	(V) = R
6	HOLDER-RPT-NUMBER	2	20	21	C	R	(V) = 01-99
7	HOLDER-RPT-FORMAT	1	22	22	C	R	(V) = R
8	HOLDER-SIC-CODE	4	23	26	N	O	(V) = 0111 -9999
9	HOLDER-INCORPORATED-STATE	2	27	28	C	O	Appendix
10(a)	HOLDER-INC-DATE-CCYY	4	29	32	N	O	(V) = 1000 -9999
10(b)	HOLDER-INC-DATE-MM	2	33	34	N	O	(V) = 01-12
10(c)	HOLDER-INC-DATE-DD	2	35	36	N	O	(V) = 01-31
11	HOLDER-NAME	40	37	76	C	M	(V) = A-Z/0-9/SPACE/&
12	HOLDER-CITY	30	77	106	C	O	(V) = A-Z/0-9/Space
13	HOLDER-COUNTY	20	107	126	C	O	(V) = A-Z
14	HOLDER-STATE	2	127	128	C	O	Appendix
15(a)	HOLDER-CONTACT1-NAME	40	129	168	C	M	
15(b)	HOLDER-CONTACT1-ADDR1	30	169	198	C	M	
15(c)	HOLDER-CONTACT1-ADDR2	30	199	228	C	O	
15(d)	HOLDER-CONTACT1-ADDR3	30	229	258	C	O	Not used, space fill
15(e)	HOLDER-CONTACT1-CITY	30	259	288	C	M	(V) = A-Z/0-9/Space
15(f)	HOLDER-CONTACT1-STATE	2	289	290	C	M	Appendix
15(g)	HOLDER-CONTACT1-ZIP	9	291	299	C	M	Left justify, space fill
15(h)	HOLDER-CONTACT1-COUNTRY	3	300	302	C	M	Appendix
15(i)(1)	HOLDER-CONTACT1-TEL-AC	3	303	305	N	M	
15(i)(2)	HOLDER-CONTACT1-TEL-NBR	7	306	312	N	M	
15(i)(3)	HOLDER-CONTACT1-TEL-EXTENSION	4	313	316	C	O	Not used, space fill
15(j)	HOLDER-CONTACT1-EMAIL	50	317	366	C	O	Not used, space fill
16(a)	HOLDER-CONTACT2-NAME	40	367	406	C	R	Mandatory if agent is submitting report
16(b)	HOLDER-CONTACT2-ADDR1	30	407	436	C	R	Mandatory if agent is submitting report
16(c)	HOLDER-CONTACT2-ADDR2	30	437	466	C	O	Not used, space fill
16(d)	HOLDER-CONTACT2-ADDR3	30	467	496	C	O	Not used, space fill
16(e)	HOLDER-CONTACT2-CITY	30	497	526	C	R	(V) = A-Z/0-9/Space
16(f)	HOLDER-CONTACT2-STATE	2	527	528	C	R	Appendix

16(g)	HOLDER-CONTACT2-ZIP	9	529	537	C	R	Left justify, space fill
16(h)	HOLDER-CONTACT2-COUNTRY	3	538	540	C	R	Appendix
16(i)(1)	HOLDER-CONTACT2-TEL-AC	3	541	543	N	R	Mandatory if agent is submitting report
16(i)(2)	HOLDER-CONTACT2-TEL-NBR	7	544	550	N	R	Mandatory if agent is submitting report
16(i)(3)	HOLDER-CONTACT2-TEL-EXTENSION	4	551	554	C	O	Not used, space fill
16(j)	HOLDER-CONTACT2-EMAIL	50	555	604	C	O	Not used, space fill
17(1)	HOLDER-FAX-AC	3	605	607	N	O	Not used, zero fill
17(2)	HOLDER-FAX-NBR	7	608	614	N	O	Not used, zero fill
18	HOLDER-NAICS-CODE	6	615	620	C	O	Not used, space fill
19	FILLER	5	621	625	C	M	Space fill

Property Record Format

California NAUPA Electronic File Format

Field Number	Field ID	Number of Positions	From	Through	Type Class	Mandatory/ Required/ Optional	Acceptable Values (V) Comments/Edits
1	TR-CODE	1	1	1	N	M	(V) =2
2	PROP-SEQUENCE-NUMBER	6	2	7	N	M	(V)=000001-999999
3	PROP-OWNER-TYPE	1	8	8	C	R	(V) =P
4	PROP-NAME-ID	1	9	9	C	M	(V)=C or space
5	PROP-OWNER-NAME-LAST	40	10	49	C	M	(V)=A-Z/0-9/Space/& See field definition for details
6	PROP-OWNER-NAME-FIRST	30	50	79	C	R	(V)=A-Z/0-9/Space/& See field definition for details
7	PROP-OWNER-NAME-MIDDLE	10	80	89	C	R	(V)=A-Z/0-9/Space/&
8	PROP-OWNER-NAME-PREFIX	10	90	99	C	R	(V)=A-Z/0-9/Space/&
9	PROP-OWNER-NAME-SUFFIX	10	100	109	C	R	(V)=A-Z/0-9/Space/&
10	PROP-OWNER-NAME-TITLE	6	110	115	C	R	(V)=A-Z/0-9/Space/&
11(a)	PROP-OWNER-ADDRESS1	30	116	145	C	R	(V)=A-Z/0-9/Space/&
11(b)	PROP-OWNER-ADDRESS2	30	146	175	C	O	Not used, space fill
11(c)	PROP-OWNER-ADDRESS3	30	176	205	C	O	Not used, space fill
12	PROP-OWNER-CITY	30	206	235	C	R	(V)=A-Z/0-9/Space
13	PROP-OWNER-COUNTY	20	236	255	C	O	
14	PROP-OWNER-STATE	2	256	257	C	R	Appendix
15	PROP-OWNER-ZIP	9	258	266	C	R	
16	PROP-OWNER-COUNTRY	3	267	269	C	R	Appendix
17	PROP-OWNER-TAXID	9	270	278	N	R	
18	PROP-OWNER-TAXID-EXT	2	279	280	C	O	
19(a)	PROP-OWNER-DOB-CCYY	4	281	284	N	O	(V)=1000-9999
19(b)	PROP-OWNER-DOB-MM	2	285	286	N	O	(V)=01-12
19(c)	PROP-OWNER-DOB-DD	2	287	288	N	O	(V)=01-31
20(a)	PROP-ST-TRANS-DATE-CCYY	4	289	292	N	M	(V)=1000-9999
20(b)	PROP-ST-TRANS-DATE-MM	2	293	294	N	M	(V)=01-12
20(c)	PROP-ST-TRANS-DATE-DD	2	295	296	N	M	(V)=01-31
21(a)	PROP-EN-TRANS-DATE-CCYY	4	297	300	N	O	Not used, zero fill
21(b)	PROP-EN-TRANS-DATE-MM	2	301	302	N	O	Not used, zero fill
21(c)	PROP-EN-TRANS-DATE-DD	2	303	304	N	O	Not used, zero fill
22	PROP-PROPERTY-TYPE	4	305	308	C	M	Appendix
23	PROP-AMOUNT-REPORTED	10	309	318	N	O	Not used, zero fill
24	PROP-DEDUCTION-TYPE	2	319	320	C	M	If Deduction Amt > 0
25	PROP-DEDUCTION-AMOUNT	10	321	330	N	M	
26	PROP-AMOUNT-ADVERTISED	10	331	340	N	O	Not allowed, zero fill
27	PROP-ADDITION-TYPE	2	341	342	C	O	Not allowed, space fill
28	PROP-ADDITION-AMOUNT	10	343	352	N	O	Not allowed, zero fill

29	PROP-DELETION-TYPE	2	353	354	C	O	Not allowed, space fill
30	PROP-DELETION-AMOUNT	10	355	364	N	O	Not allowed, zero fill
31	PROP-AMOUNT-REMITTED	10	365	374	N	M	If Cash >0
32	PROP-INTEREST-FLAG	1	375	375	C	O	Not used, space fill
33	PROP-INTEREST-RATE	7	376	382	N	O	Not used, zero fill
34	PROP-STOCK-ISSUE-NAME	25	383	407	C	M	If Security
35	PROP-STOCK-CUSIP	9	408	416	C	M	If Security
36	PROP-NUMBER-OF-SHARES	12	417	428	N	O	If Security
37	PROP-ADD-SHARES	12	429	440	N	O	Not used, zero fill
38	PROP-DEL-SHARES	12	441	452	N	O	Not used, zero fill
39	PROP-REM-SHARES	12	453	464	N	M	Not used, zero fill
40	PROP-UNEXCHANGED-ISSUE-NAME	25	465	489	C	M	Not used, space fill
41	PROP-UNEXCHANGED-CUSIP	9	490	498	C	M	Not used, space fill
42	PROP-UNEXCHANGED-SHARES	12	499	510	N	M	Not used, zero fill
43	PROP-ACCT-NUMBER	20	511	530	C	O	
44	PROP-CHECK-NUMBER	20	531	550	C	O	
45	PROP-DESCRIPTION	50	551	600	C	O	
46	PROP-RELATIONSHIP-CODE	2	601	602	C	R	Appendix
47	PROP-OWNER-TYPE-CODE	2	603	604	C	O	Appendix
48	FILLER	21	605	625	C	M	Space fill

Additional Owner (PROPADD) Record Format

California NAUPA Electronic File Format

Field Number	Field ID	Number of Positions	From	Through	Type Class	Mandatory/ Required/ Optional	Acceptable Value (V) Comments/Edits
1	TR-CODE	1	1	1	N	M	(V) = 3
2	PROP-SEQUENCE-NUMBER	6	2	7	N	M	(V) = PROP-SEQUENCE-NO
3	PADD-OWNER-TYPE	1	8	8	C	M	(V) = A
4	PADD-OWNER-NAME-LAST	40	9	48	C	M	(V)=A-Z/0-9/Space/& See field definitions for details
5	PADD-OWNER-NAME-FIRST	30	49	78	C	R	(V)=A-Z/0-9/Space/& See field definitions for details
6	PADD-OWNER-NAME-MIDDLE	10	79	88	C	R	(V)=A-Z/0-9/Space/&
7	PADD-OWNER-NAME-PREFIX	10	89	98	C	R	(V)=A-Z/0-9/Space/&
8	PADD-OWNER-NAME-SUFFIX	10	99	108	C	R	(V)=A-Z/0-9/Space/&
9	PADD-OWNER-NAME-TITLE	6	109	114	C	R	(V)=A-Z/0-9/Space/&
10(a)	PADD-OWNER-ADDRESS1	30	115	144	C	O	Not used, space fill
10(b)	PADD-OWNER-ADDRESS2	30	145	174	C	O	Not used, space fill
10(c)	PADD-OWNER-ADDRESS3	30	175	204	C	O	Not used, space fill
11	PADD-OWNER-CITY	30	205	234	C	O	Not used, space fill
12	PADD-OWNER-COUNTY	20	235	254	C	O	Not used, space fill
13	PADD-OWNER-STATE	2	255	256	C	O	Not used, space fill
14	PADD-OWNER-ZIP	9	257	265	C	O	Not used, space fill
15	PADD-OWNER-COUNTRY	3	266	268	C	O	Not used, space fill
16	PADD-OWNER-TAXID	9	269	277	C	O	Not used, space fill
17	PADD-OWNER-TAXID-EXT	2	278	279	C	O	Not used, space fill
18(a)	PADD-OWNER-DOB-YY	4	280	283	N	O	Not used, zero fill
18(b)	PADD-OWNER-DOB-MM	2	284	285	N	O	Not used, zero fill
18(c)	PADD-OWNER-DOB-DD	2	286	287	N	O	Not used, zero fill
19	PADD-RELATIONSHIP-CODE	2	288	289	C	R	Appendix
20	PADD-SEQ-NUMBER	3	290	292	N	M	Initial (V)=1, Increment by 1 for each owner on the same property
21	PADD-OWNER-TYPE-CODE	2	293	294	C	M	Appendix
22	PADD-NAME-ID	1	295	295	C	M	C or Space
23	FILLER	330	296	625	C	M	Space fill

Securities Information Record Format

California NAUPA Electronic File Format

Field Number	Field ID	Number of Positions	From	Through	Type Class	Mandatory/ Required/ Optional	Acceptable Value (V) Comments/Edits
1	TR-CODE	1	1	1	N	M	(V) = 5
2	PROP-SEQUENCE-NUMBER	6	2	7	N	M	(V) = PROP-SEQUENCE-NO
3	SECR-SUBISSUE-NAME	150	8	157	C	O	Not used, space fill
4	SECR-ORIGINAL-SHRS-HELD	12	158	169	N	M	If remitting securities
5	SECR-ORIGINAL-REG-NAME	70	170	239	C	M	Exact registration name
6	SECR-DELIVERY-METHOD	10	240	249	C	O	Not used, space fill
7	SECR-CERTIFICATE	20	250	269	C	O	Not used, space fill
8	SECR-SYMBOL	10	270	279	C	O	Not used, space fill
9	SECR-DEPOSIT-ACCOUNT	20	280	299	C	O	Not used, space fill
10	SECR-MUTL-FAMILY	50	300	349	C	O	Not used, space fill
11	FILLER	276	350	625	C	M	Space fill

Tangible Property Record Format

California NAUPA Electronic File Format

Note: California allows only one TANGIBLE record for each property record. When reporting multiple TANGIBLE records for an individual owner, each TANGIBLE record must follow its own property record.

Field Number	Field ID	Number of Positions	From	Through	Type Class	Mandatory/ Required/ Optional	Acceptable Value (V) Comments/Edits
1	TR-CODE	1	1	1	N	M	(V) = 6
2	PROP-SEQUENCE-NUMBER	6	2	7	N	M	(V) = PROP-SEQUENCE-NO
3	TANG-SEQUENCE-NUMBER	3	8	10	N	M	
4	TANG-BOX-NUMBER	25	11	35	C	M	If property type code = SD01
5	TANG-DESCRIPTION	125	36	160	C	O	Not used, space fill
6	TANG-UNPAID-RENT	12	161	172	N	O	
7	TANG-DRILLING-FEES	12	173	184	N	O	
8(a)	TANG-OPENED-DATE-CCYY	4	185	188	N	O	Not used, zero fill
8(b)	TANG-OPENED-DATE-MM	2	189	190	N	O	Not used, zero fill
8(c)	TANG-OPENED-DATE-DD	2	191	192	N	O	Not used, zero fill
9	TANG-OPENED-BY	25	193	217	C	O	Not used, space fill
10(a)	TANG-EXPIRED-DATE-CCYY	4	218	221	N	O	(V)=1000-9999
10(b)	TANG-EXPIRED-DATE-MM	2	222	223	N	O	(V)=01-12
10(c)	TANG-EXPIRED-DATE-DD	2	224	225	N	O	(V)=01-31
11	TANG-CATEGORY-TYPE-CODE	4	226	229	C	O	Not used, space fill
12	FILLER	396	230	625	C	M	Space fill

Summary Record Format

California NAUPA Electronic File Format

Field Number	Field ID	Number of Positions	From	Through	Type Class	Mandatory/ Required/ Optional	Acceptable Value (V) Comments/Edits
1	TR-CODE	1	1	1	N	M	(V) = 9
2	SUMM-NBR-OF-RECORDS	6	2	7	N	O	
3	SUMM-NBR-OF-PROPERTIES	6	8	13	N	O	
4	SUMM-AMOUNT-REPORTED	12	14	25	N	O	
5	SUMM-DEDUCTION-AMOUNT	12	26	37	N	M	Not used, zero fill
6	SUMM-AMOUNT-ADVERTISED	12	38	49	N	O	Not used, zero fill
7	SUMM-ADDITION-AMOUNT	12	50	61	N	O	Not used, zero fill
8	SUMM-DELETION-AMOUNT	12	62	73	N	O	Not used, zero fill
9	SUMM-AMOUNT-REMITTED	12	74	85	N	M	If >0
10	SUMM-NBR-OF-SHARES	14	86	99	N	O	
11	SUMM-SHARES-ADD	14	100	113	N	O	Not used, zero fill
12	SUMM-SHARES-DEL	14	114	127	N	O	Not used, zero fill
13	SUMM-SHARES-REMITTED	14	128	141	N	M	If >0
14	SUMM-NEGATIVE-REPORT	1	142	142	C	M	Not used, space fill
15	SUMM-SOFTWARE-VERSION	20	143	162	C	O	Not used, space fill
16	SUMM-CREATOR	20	163	182	C	O	Not used, space fill
17	SUMM-CREATOR-CONTACT	70	183	252	C	O	Not used, space fill
18	FILLER	373	253	625	C	M	Space fill

California NAUPA Codes

The following tables represent the California NAUPA code information. The codes and definitions are identical to the NAUPA standards, with the exception of the Securities Codes (SC01-SC99), which have been redefined to conform to California Unclaimed Property Law. Shaded areas indicate code information that is not used or allowed by California.

Deduction and Withholding Codes	
SW	Service Charge
IW	Interest Withheld or Discontinued – Not allowed by California
TW	Income Tax Withheld – Not allowed by California
DW	Dividends Withheld or Discontinued – Not allowed by California
MC	Mailing Cost – Not allowed by California
ZZ	Deduction Code Not Identified Above – Not allowed by California
Addition Codes	
DV	Dividends Earned – Not allowed by California
ER	Reported in Error on Advertising Report – Not allowed by California
IN	Interest Earned – Not allowed by California
ME	Additional Royalty or other Mineral Interest Payments – Not allowed by California
SP	Stock Split – Not allowed by California
ZZ	Addition Code Not Identified Above – Not allowed by California
Paid or Deletion Codes	
RO	Returned to Owner – Not allowed by California
ER	Erroneously Reported – Not allowed by California
RS	Reverse Stock Split – Not allowed by California
ZZ	Deletion Code Not Identified Above – Not allowed by California
Relationship Codes	
SO	Sole Owner
AD	Administrator
AF	Attorney for
AG	Agent for
AN	And
BF	Beneficiary
OR	Or

AO	And/Or
CC	Co-Conservator
CF	Custodian for
CN	Conservator
FB	For Benefit of
IN	Insured
TE	As Trustee for
EX	Executor or Executrix
JT	Joint Tenants with Rights of Survivorship
JC	Joint Tenants in Common
PA	Payee
PO	Power of Attorney
RE	Remitter
UG	Uniform Gift to Minors Act (UGMA)
GR	Guardian for
Property Type Codes	
AC01	Checking Accounts
AC02	Savings Accounts
AC03	Mature CD or Save Cert
AC04	Christmas Club Funds
AC05	Money on Deposit to Secure Fund
AC06	Security Deposit
AC07	Unidentified Deposit
AC08	Suspense Accounts
AC99	Aggregate Account Balances
CK01	Cashier's Checks
CK02	Certified Checks
CK03	Registered Checks
CK04	Treasurer's Checks
CK05	Drafts
CK06	Warrants
CK07	Money Orders
CK08	Traveler's Checks
CK09	Foreign Exchange Checks
CK10	Expense Checks
CK11	Pension Checks
CK12	Credit Checks or Memos

CK13	Vendor Checks
CK14	Checks Written off to Income
CK15	Other Outstanding Official Checks
CK16	CD Interest Checks
CK99	Aggregate Uncashed Checks
CT01	Escrow Funds
CT02	Condemnation Awards
CT03	Missing Heirs' Funds
CT04	Suspense Accounts
CT05	Other Court Deposits
CT99	Aggregate Court Deposit
IN01	Individual Policy Benefits or Claim Payments
IN02	Group Policy Benefits or Claim Payments
IN03	Proceeds Due to Beneficiaries
IN04	Proceeds from Matured Policies, Endowments, or Annuities
IN05	Premium Refunds
IN06	Unidentified Remittances
IN07	Other Amounts Due under Policy Terms
IN08	Agent Credit Balances
IN99	Aggregate Insurance Property
MI01	Net Revenue Interest
MI02	Royalties
MI03	Overriding Royalties
MI04	Production Payments
MI05	Working Interest
MI06	Bonuses
MI07	Delay Rentals
MI08	Shut-in Royalties
MI09	Minimum Royalties
MI99	Aggregate Mineral Proceeds
MS01	Wages, Payroll, Salary
MS02	Commissions
MS03	Workers' Compensation Benefits
MS04	Payments for Goods and Services
MS05	Customer Overpayments
MS06	Unidentified Remittances
MS07	Unrefunded Overcharges
MS08	Accounts Payable

MS09	Credit Balance – Accounts Receivable
MS10	Discounts Due
MS11	Refunds Due
MS12	Unredeemed Gift Certificates
MS13	Unclaimed Loan Collateral
MS14	Pension and Profit Sharing
MS15	Dissolution or Liquidation
MS16	Misc. Outstanding Checks
MS17	Misc. Intangible Property
MS18	Suspense Liabilities
MS99	Aggregate Misc. Property
SC01	Dividends
SC02	Interest
SC03	Municipal Bond Earnings
SC04	Municipal Bonds
SC05	Units
SC06	Liquidating Fund – Securities
SC07	Funds for Stocks and Bonds
SC08	Preferred Securities
SC09	Cash in Lieu of Fractional Shares
SC10	Shares Exchanged for Shares
SC11	Common Securities
SC12	Beneficial Interest
SC13	Liquidating Fund Earnings (Unsurrendered Stocks or Bonds)
SC14	Debentures
SC15	US Government Securities/Bonds
SC16	Mutual Funds
SC17	Warrants
SC18	Mutual Bond Principal
SC19	Rights
SC20	Liquidating Funds Earnings (Credit Balances)
SC99	Aggregate Security-Related Cash
SD01	SD Box Contents
SD02	Other Safekeeping
SD03	Other Tangible Property
TR01	Paying Agent Account
TR02	Undelivered or Uncashed Dividends
TR03	Funds Held in Fiduciary Capacity

TR04	Escrow Accounts
TR05	Trust Vouchers
TR99	Aggregate Trust Property
UT01	Utility Deposits
UT02	Membership Fees
UT03	Refunds or Rebates
UT04	Capital Credit Distributions
UT99	Aggregate Utilities
ZZZZ	Properties Not Identified Above
Owner Type Codes	
OT	All Owners except Aggregate or Unknown – Not used by California
UN	Unknown Owner (no name available) – Not used by California
AG	Aggregate Owner – Not used by California
Security Delivery Codes	
DTC	Direct Transfer – Not used by California
PHYSICAL	Physical Certificate Delivery – Not used by California
ACCOUNT	Registration of Account Only – Not used by California
UNT	Securities Not Transferable – Not used by California
NAICS Codes	
Available at http://www.census.gov/epcd/www/naics.html	

State Codes

State	Initial	State	Initial
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		

Country Codes

Country	Code	Country	Code
Afghanistan	AFG	Benin	BEN
Albania	ALB	Bermuda	BMU
Algeria	DZA	Bhutan	BTN
American Samoa	ASM	Bolivia	BOL
Andorra	AND	Bosnia/Herzegovina	BIH
Angola	AGO	Botswana	BWA
Anguilla	AIA	Brazil	BRA
Antigua	ATG	British Virgin Islands	VGB
Argentina	ARG	Brunei Darussalam	BRD
Armenia	ARM	Bulgaria	BUL
Aruba	ABW	Burkina Faso	BUK
Australia	AUS	Burundi	BRN
Austria	AUT	Cambodia	KHM
Azerbaijan	AZE	Cameroon	CMR
Bahamas	BHS	Canada	CAN
Bahrain	BHR	Cape Verde	CPV
Bangladesh	BGD	Cayman Islands	CYM
Barbados	BAR	Central African Rep	CAF
Barbuda	BRB	Chad	TCD
Belarus	BLR	Chile	CHL
Belgium	BEL	China	CHN
Belize	BLZ	Colombia	COL

Country Codes (cont.)

Country	Code	Country	Code
Comoros	COM	Fiji	FJI
Congo	COG	Finland	FIN
Cook Islands	COK	France	FRA
Costa Rica	CRI	French Guiana	GUF
Cote d'Ivoire	CIV	French Polynesia	PYF
Croatia	HRV	Gabon	GAB
Cuba	CUB	Gambia	GMB
Cyprus	CYP	Georgia	GEO
Czech Republic	CZE	Germany	DEU
Democratic Rep. Of Congo	COD	Ghana	GHA
Denmark	DNK	Gibraltar	GIB
Djibouti	DJI	Greece	GRC
Dominica	DOM	Greenland	GRL
Dominican Rep	DOR	Grenada	GRD
Ecuador	ECU	Guadeloupe	GLP
Egypt	EGY	Guam	GUM
El Salvador	SLV	Guatemala	GTM
Equatorial Guinea	GNQ	Guinea	GIN
Eritrea	ERI	Guinea-Bissau	GNB
Estonia	EST	Guyana	GUY
Ethiopia	ETH	Haiti	HTI
Falkland Islands	FLK	Holy See	VAT
Faroe Islands	FRO	Honduras	HND

Country Codes (cont.)			
Country	Code	Country	Code
Hong Kong	HKG	Lebanon	LBN
Hungary	HUN	Lesotho	LSO
Iceland	ISL	Liberia	LBR
India	IND	Libyan Arab Jamahiriya	LBY
Indonesia	IDN	Lichtenstein	LIE
Iran	IRN	Lithuania	LTU
Iraq	IRQ	Luxembourg	LUX
Ireland	IRL	Macao	MAC
Israel	ISR	Madagascar	MDG
Italy	ITA	Malawi	MWI
Ivory Coast	IVC	Malaysia	MYS
Jamaica	JAM	Maldives	MDV
Japan	JPN	Mali	MLI
Jordan	JOR	Malta	MLT
Kazakhstan	KAZ	Marshall Islands	MHL
Kenya	KEN	Martinique / Mauritania	MRT
Kiribati	KIR	Mauritius	MUS
Korea (Democratic people's republic)	PRK	Mayotte	MYT
Kuwait	KWT	Mexico	MEX
Kyrgyzstan	KGZ	Micronesia	FSM
Lao People Dem Rep	LAO	Monaco	MCO
Latvia	LVA	Mongolia	MNG

Country Codes (cont.)			
Country	Code	Country	Code
Montserrat	MSR	Papua New Guinea	PNG
Morocco	MAR	Paraguay	PRY
Mozambique	MOZ	Peru	PER
Myanmar	MMR	Philippines	PHL
Namibia	NAM	Pitcairn Islands	PCN
Nauru	NRU	Poland	POL
Nepal	NPL	Portugal	PRT
Neth. Antilles	NAN	Puerto Rico	PRI
Netherlands	NLD	Qatar	QAT
New Caledonia	NCL	Rep of Korea	KOR
New Zealand	NZL	Rep of Moldova	MDA
Nicaragua****	NIC	Reunion	REU
Niger	NER	Romania	ROU
Nigeria	NGA	Russian Federation	RUS
Niue	NIU	Rwanda	RWA
Norfolk Island	NFK	Saint Helena	SHN
No. Mariana Islands	MNP	St. Kitts and Nevis	KNA
Norway	NOR	Saint Lucia	LCA
Occupied Palestinian Territory	PSE	St. Pierre and Miquelon	STP
Oman	OMN	St. Vincent and the Grenadines	VCT
Pakistan	PAK	Samoa	WSM
Palau	PLW	San Marino	SMR
Panama	PAN	Sao Tome and Principe	SAO

Country Codes (cont.)

Country	Code	Country	Code
Saudi Arabia	SAU	The former Yugoslav Rep of Macedonia	MKD
Senegal	SEN	Timor-Leste	TLS
Serbia and Montenegro	SCG	Tobago	TRI
Seychelles	SYC	Togo	TGO
Sierra Leone	SLE	Tokelau	TKL
Singapore	SGP	Tonga	TON
Slovakia	SVK	Trinidad and Tobago	TTO
Slovenia	SVN	Tunisia	TUN
Solomon Islands	SLB	Turkey	TUR
Somalia	SOM	Turkmenistan	TKM
South Africa	ZAF	Turks and Caicos Islands	TCA
Spain	ESP	Tuvalu	TUV
Sri Lanka	LKA	Uganda	UGA
Sudan	SDN	Ukraine	UKR
Surinam	SUR	United Arab Emirates	ARE
Svalbard and Jan Mayen Isls.	SJM	United Kingdom of Great Britain and No. Ireland	GBR
Swaziland	SWZ	Uruguay	URY
Sweden	SWE	Uzbekistan	UZB
Switzerland	CHE	Vanuata	VUT
Syrian Arab Republic	SYR	Venezuela	VEN
Tajikistan	TJK	Vietnam	VNM
Thailand	THA	Virgin Islands	VIR

Country Codes (cont.)

Country	Code	Country	Code
Wake Island	WKI	Yemen, Peoples	YEM
Wallis and Futuna Islands	WLF	Zambia	ZMB
Western Sahara	ESH	Zimbabwe	ZWE

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